

ID: CCA_2009082112103937

Number: **200944030**

Release Date: 10/30/2009

Office:

UILC: 6222.01-00

From:

Sent: Friday, August 21, 2009 12:10:40 PM

To:

Cc:

Subject: RE: K-1 Discrepancies

Yes. We can issue a valid stat notice if the taxpayer filed a notice of inconsistent treatment but only after sending a notice of conversion under section 6231(b)(2)(A)(i). Under those circumstances a subsequent notice of deficiency would suspend the period for assessment because it would be a valid notice under section 6230(a)(2)(A)(ii) and 6503(a)(first parenthetical).